



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SLS*

Date: November 20, 2014

Re: FY 14-15 Executive Summary – October 2014

Attached is the General Fund and Detention Fund financial activity through October 31, 2014. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$7.4m over the estimate that was used when preparing the FY 14-15 budget. The above net gain of \$7.4m is a reduction from the \$11.2m reported in the September 2014 Variance Report and is a result of a (\$3.8) correcting entry to interest income made by Finance for the FY13-14 fair value adjustment related to the Treasurer’s pooled investments.

Ending fund balances are classified as restricted, committed, assigned or unassigned, as appropriate, in accordance with Government Accounting Standards Board (GASB) Statement No. 54. Restricted fund balances are subject to externally enforceable legal restrictions. For the Detention Fund, the ending fund balance is restricted in its entirety given the statutory restrictions on the fund. Committed fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making authority (i.e., Board of Supervisors). Any remaining amounts that are not restricted or committed in the General Fund are assigned and/or unassigned.

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ±15 percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of (\$435,082):** The FY 14-15 Sales Tax revenue reflects a YTD negative budget variance of \$435.0 thousand or 0.3 percent. The FY 14-15 Sales Tax revenue budget of \$465.3m is based on Elliot D. Pollack’s (EDP) ‘most likely’ forecast, which reflects an increase of 4.8 percent over the FY 13-14 ‘most likely’ forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State’s shared revenue distribution formula. As compared to October 2013, the October 2014 month-end sales tax is 5.1 percent higher, while the year-to-date is 4.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of June 2014 (most recent), was comprised of the following major

sectors: retail (53%), restaurants and bars (12%), utilities (9%), contracting (11%), rentals of personal property (3%), and various other categories (12%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the October 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona September 2014 sales tax collections were 2.6 percent above as compared to September 2013. Year-to-date, sales tax collections are up 2.3 percent. Maricopa County's unemployment rate is 5.8 percent as of September 2014, which remains below both the State and United States unemployment rate of 6.9 percent and 5.9 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$36,803,275:** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$36.8m or 24.4 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 13-14 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. The first half property taxes were due October 1, 2014, and delinquent after November 1, 2014. The positive budget variance is due to the budget calendarization and more collections received prior to November 1, 2014. This variance should smooth out by November 2014. FY 14-15 YTD collections through October 2014 are 41.7 percent of the adopted levy compared to a historical average of 35.4 percent. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$48,684:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$48.6 thousand or 0.1 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. According to the National Automobile Dealers Association report "Market Beat", October 2014, YTD light-vehicle sales amounted to 13.6 million units, up 5.4 percent from a year ago. The October 2014 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.4 million units. This month was the seventh month to record a SAAR value in the range of 16.0 – 16.9 million unit sales in 2014. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$5,486,005:** The FY 14-15 intergovernmental revenue reflects a YTD positive budget variance of \$5.4m. The positive variance is primarily comprised of \$4.5m from Non-Departmental for the collection of payment in lieu of taxes (PILT) revenues that have varied from the calendarized budget. In addition, \$475.5 thousand of the variance is from Elections for the collection of election fees and \$361.1 thousand of the variance is from the Office of Enterprise Technology for collection of aerial imagery fees that both varied from the calendarized budget.
- **Interest Revenue (Operating) YTD variance of \$172,231:** The FY 14-15 interest revenue reflects a YTD positive budget variance of \$172.2 thousand or 24.6 percent. The positive variance is primarily due to a higher investment yield compared to same period of prior year. In FY 14-15, the average yield for the first quarter was 0.53 percent and FY 13-14 was 0.47 percent.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$7,545,614:** Current YTD expenditures are 4.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (20%), Superior Court (12%), Sheriff's Office (11%), Elections (10%), Juvenile Probation (9%), Clerk of the Superior Court (6%), Assessor (5%), and Public Health (4%).
- **Services Expenditures (Operating) YTD variance of \$15,136,293:** Current YTD expenditures are 27.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (40%), Facilities Management (24%), Contract Counsel (15%), Superior Court (4%), and County Attorney (3%).

- **Intergovernmental Payments (Operating) YTD variance of \$614,444:** Current YTD expenditures are 0.8 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Capital Outlay (Operating) YTD variance of \$557,878:** Current YTD expenditures are 54.3 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$18,410,273:** Current YTD expenditures are 53.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (34%), Superior Court (17%), Non-Departmental (17%), Facilities Management (11%), Sheriff's Office (9%), and Elections (5%).

General Fund Departmental Expenditure Variances

Treasurer YTD variance of (\$10,839): Current YTD expenditures are 0.6 percent over budget. The current negative variance reflects expenditures that varied from the calendarized budget, but will be within budget in November 2014.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,002,058):** The FY 14 - 15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.0m or 2.2 percent. The FY 14 -15 Jail Tax revenue budget of \$141.2m is based on EDP's 'most likely' forecast, which reflects an increase of 6.0 percent over the FY 13-14 'most likely' forecast. This is a County-only tax and is not subject to the same distribution formula as State shared sales tax. As compared to October 2013, October 2014 month-end sales tax is 4.5 percent higher, while the year-to-date is 4.0 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$3,491,331):** The FY 14 -15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$3.4m or 33.7 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The October 31, 2014, jail billing accounts receivable aging report indicates that \$3.6m in total receivables were outstanding of which \$1.5m was collected by November 18, 2014. Of the \$3.6m, \$1.7m is considered current, while \$1.7m is aged between 46-90 days.
- **Interest (Operating) YTD variance of \$82,464:** The FY 14 -15 Detention Fund interest revenue reflects a YTD positive variance of \$82.4 thousand or 29.8 percent. The positive variance is primarily due to a higher investment yield compared to same period of prior year. In FY 14-15, the average yield for the first quarter was 0.53 percent and FY 13-14 was 0.47 percent.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,267,395:** Current YTD expenditures are 3.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (59%), Correctional Health (13%), Juvenile Probation (12%), and Adult Probation (9%).
- **Services Expenditures (Operating) YTD variance of \$2,674,127:** Current YTD expenditures are 13.9 percent under budget. The Facilities Management comprises a large portion of the positive variance as expenditures for facilities construction repairs and maintenance are under budget.

- **Capital Outlay Expenditures (Operating) YTD variance of \$18,470:** Current YTD expenditures are 23.9 percent under budget. Adult Probation comprises a large portion of the positive variance as expenditures for vehicles & equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$4,422,437:** Current YTD expenditures are 69.3 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for business application development services are under budget.

Detention Fund Departmental Expenditure Variances

Correctional Health YTD variance of (\$905,900): Current YTD expenditures are 4.5 percent over budget. The current negative variance is attributed to the higher cost of medications and the higher number of patients with certain chronic illnesses, which has created a 61% negative budget variance in pharmaceutical expenses. The department is working with OMB to develop an action plan to resolve this variance and to develop a plan for the future budget needs.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$572,707:** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$30,876,843 is more than budgeted YTD revenue of \$30,304,136 resulting in a positive budget variance of \$572.7 thousand or 1.9 percent. The FY 14-15 HURF revenue budget of \$95.8m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of gasoline and use fuel (diesel) tax, motor carrier fees (commercial carriers), vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue that is reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager
OMB Deputy Directors
OMB Budget Supervisors
DOF Deputy Director
DOF Finance Managers



General Fund

Executive Summary

As of October 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	147,288,929	146,853,847	(435,082)
Property Taxes	436,942,622	150,645,204	187,448,479	36,803,275
Vehicle License Taxes	132,858,100	45,186,317	45,235,001	48,684
Intergovernmental	15,142,469	176,865	5,662,870	5,486,005
Miscellaneous	70,694,423	21,808,236	21,109,645	(698,591)
Interest	2,800,000	700,000	872,231	172,231
Total Operating Revenues	1,123,738,339	365,805,551	407,182,072	41,376,521
Total Non-Recurring Revenues	17,252,152	-	-	-
Total Revenues	1,140,990,491	365,805,551	407,182,072	41,376,521

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,473,599	175,211,849	167,666,235	7,545,614
Supplies	15,854,693	6,531,982	5,738,836	793,146
Services	157,743,049	55,827,913	40,691,620	15,136,293
Intergovernmental Payments	226,477,196	75,438,268	74,823,824	614,444
Debt Service	15,000	5,000	0	5,000
Capital Outlay	5,376,795	1,026,780	468,903	557,878
Transfers Out	199,798,007	58,933,764	58,933,764	0
Total Operating Expenditures	1,123,738,339	372,975,556	348,323,182	24,652,374
Total Non-Recurring Expenditures	130,964,460	34,515,289	16,105,016	18,410,273
Total Expenditures	1,254,702,799	407,490,845	364,428,198	43,062,647

Excess (Deficiency) of Revenues

Over Expenditures	(113,712,308)	(41,685,294)	42,753,874	84,439,168
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Beginning Fund Balance (unaudited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,140,990,491	365,805,551	407,182,072	41,376,521
<i>Expenditures</i>	1,254,702,799	407,490,845	364,428,198	43,062,647
Ending Fund Balance	0	72,027,014	163,956,608	91,929,594
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	72,027,014	163,956,608	91,929,594

Note: Totals may not foot due to rounding.
 *Ending Fund Balance consists of Assigned and Unassigned Fund Balance.



General Fund

Expenditures by Agency

As of October 31, 2014

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	24,379,426	8,287,412	7,766,946	520,466	6.28 %
ASSISTANT COUNTY MGR 940 F100	627,424	225,355	209,799	15,556	6.90 %
ASSISTANT COUNTY MGR 950 F100	963,228	324,668	139,701	184,967	56.97 %
BOARD OF SUPERVISORS D1 F100	367,304	130,040	101,289	28,751	22.11 %
BOARD OF SUPERVISORS D2 F100	367,304	126,201	102,055	24,146	19.13 %
BOARD OF SUPERVISORS D3 F100	367,304	129,816	115,868	13,948	10.74 %
BOARD OF SUPERVISORS D4 F100	367,304	130,017	122,286	7,731	5.95 %
BOARD OF SUPERVISORS D5 F100	367,304	146,087	116,684	29,403	20.13 %
CALL CENTER F100	1,689,179	642,284	583,572	58,712	9.14 %
CLERK OF THE BOARD F100	1,463,018	525,065	378,389	146,676	27.93 %
COUNTY MANAGER F100	2,556,760	726,150	720,317	5,833	0.80 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	496,378	465,921	30,457	6.14 %
ELECTIONS F100	21,041,925	10,567,345	8,988,736	1,578,609	14.94 %
ENTERPRISE TECHNOLOGY F100	34,150,127	23,974,385	11,303,062	12,671,323	52.85 %
FACILITIES MANAGEMENT F100	49,422,652	16,563,086	10,645,732	5,917,354	35.73 %
FINANCE F100	2,823,366	971,105	808,845	162,260	16.71 %
HUMAN RESOURCES F100	4,376,059	1,494,924	1,206,257	288,667	19.31 %
INTERNAL AUDIT F100	1,835,098	627,606	620,568	7,038	1.12 %
MANAGEMENT AND BUDGET F100	2,412,614	753,460	725,656	27,804	3.69 %
PROCUREMENT SERVICES F100	2,460,570	811,094	796,895	14,199	1.75 %
PROTECTIVE SERVICES F100	3,922,906	1,327,121	1,294,568	32,553	2.45 %
RECORDER F100	2,157,436	728,820	631,157	97,663	13.40 %
RESEARCH AND REPORTING F100	338,819	128,258	51,907	76,351	59.53 %
TREASURER F100	5,000,976	1,762,754	1,773,593	(10,839)	(0.61) %
Subtotal	164,912,472	71,599,431	49,669,801	21,929,630	30.63 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	10,813,197	10,122,705	690,492	6.39 %
CONSTABLES F100	2,957,466	1,001,835	979,570	22,265	2.22 %
CORRECTIONAL HEALTH F100	3,218,665	1,083,253	1,082,404	850	0.08 %
COUNTY ATTORNEY F100	84,883,683	29,726,334	27,135,940	2,590,394	8.71 %
EMERGENCY MANAGEMENT F100	248,836	73,160	71,664	1,496	2.04 %
JUDICIAL BRANCH *	153,745,472	56,130,490	50,495,901	5,634,589	10.04 %
JUSTICE COURTS F100	17,979,447	6,344,971	5,761,165	583,806	9.20 %
MEDICAL EXAMINER F100	8,387,999	2,857,294	2,772,362	84,932	2.97 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	119,087,149	37,141,166	34,370,844	2,770,322	7.46 %
PUBLIC FIDUCIARY F100	3,150,990	1,066,228	1,032,542	33,686	3.16 %
SHERIFF F100	117,240,433	36,074,031	33,085,084	2,988,947	8.29 %
Subtotal	547,006,093	182,311,959	166,910,182	15,401,777	8.45 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	409,576	266,221	143,355	35.00 %
ANIMAL CARE AND CONTROL F100	258,954	64,739	0	64,739	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	105,246	91,698	13,548	12.87 %
ENVIRONMENTAL SERVICES F100	4,327,415	1,957,349	1,852,092	105,257	5.38 %
HUMAN SERVICES F100	2,260,912	752,800	277,271	475,529	63.17 %
PUBLIC HEALTH F100	11,835,931	4,256,264	3,820,939	435,325	10.23 %
WASTE RESOURCES RECYCLING F100	3,300,429	1,114,657	941,604	173,053	15.53 %
Subtotal	23,479,024	8,660,631	7,249,824	1,410,807	16.29 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	195,097	161,960	33,137	16.98 %
Subtotal	1,279,802	195,097	161,960	33,137	16.98 %
Education					
EDUCATION SERVICES F100	2,695,290	922,494	763,423	159,071	17.24 %
Subtotal	2,695,290	922,494	763,423	159,071	17.24 %
Other Gov Fund					
NON DEPARTMENTAL F100	515,330,118	143,801,233	139,673,008	4,128,225	2.87 %
Subtotal	515,330,118	143,801,233	139,673,008	4,128,225	2.87 %
Total Expenditures	1,254,702,799	407,490,845	364,428,198	43,062,647	10.57 %

Note: Totals may not foot due to rounding.
 * See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.



General Fund

Expenditures by Agency (Grouped Appropriations)

As of October 31, 2014

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	50,005,934	17,274,481	16,907,857	366,624	2.12 %
JUVENILE PROBATION F100	17,998,450	6,065,033	5,272,845	792,188	13.06 %
SUPERIOR COURT F100	85,741,088	32,790,976	28,315,199	4,475,777	13.65 %
Total Judicial Branch	153,745,472	56,130,490	50,495,901	5,634,589	10.04 %
Public Defense System					
CONTRACT COUNSEL F100	47,047,830	12,593,799	10,769,443	1,824,356	14.49 %
LEGAL ADVOCATE F100	10,954,941	3,752,879	3,488,201	264,678	7.05 %
LEGAL DEFENDER F100	12,234,905	4,182,456	4,081,215	101,241	2.42 %
PUBLIC ADVOCATE F100	9,375,309	3,231,167	2,889,363	341,804	10.58 %
PUBLIC DEFENDER F100	39,474,164	13,380,865	13,142,623	238,242	1.78 %
Total Public Defense System	119,087,149	37,141,166	34,370,844	2,770,322	7.46 %



Detention Fund

Executive Summary

As of October 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	45,473,724	44,471,666	(1,002,058)
Intergovernmental	31,060,428	10,353,468	6,862,137	(3,491,331)
Interest	1,101,300	276,300	358,764	82,464
Transfers In	176,801,288	58,933,764	58,933,764	0
Total Operating Revenues	350,258,797	115,037,256	110,626,330	(4,410,926)
Total Non-Recurring Revenues	0	0	162	162
Total Revenues	350,258,797	115,037,256	110,626,492	(4,410,764)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,061,618	95,130,178	91,862,783	3,267,395
Supplies	20,287,330	7,704,797	8,696,181	(991,384)
Services	55,297,200	19,179,576	16,505,449	2,674,127
Capital Outlay	1,137,289	77,428	58,958	18,470
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	122,091,979	117,123,371	4,968,608
Total Non-Recurring Expenditures	47,340,280	6,377,900	1,955,463	4,422,437
Total Expenditures	407,711,217	128,469,879	119,078,833	9,391,046

Excess (Deficiency) of Revenues

Over Expenditures	(57,452,420)	(13,432,623)	(8,452,341)	4,980,282
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Beginning Fund Balance (unaudited)	57,452,420	57,452,420	61,258,394	3,805,974
<i>Revenues</i>	350,258,797	115,037,256	110,626,492	(4,410,764)
<i>Expenditures</i>	407,711,217	128,469,879	119,078,833	9,391,046
Ending Fund Balance	0	44,019,797	52,806,053	8,786,256
Restricted Fund Balance	0	44,019,797	52,806,053	8,786,256
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of October 31, 2014

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	27,665,274	9,320,628	8,902,353	418,275	4.49%
ASSISTANT COUNTY MGR 950 F255	396,764	157,548	141,965	15,583	9.89%
CORRECTIONAL HEALTH F255	58,915,655	19,968,620	20,874,520	(905,900)	(4.54)%
EDUCATION SERVICES F255	1,117,223	383,092	366,221	16,871	4.40%
ENTERPRISE TECHNOLOGY F255	1,024,713	319,225	275,851	43,374	13.59%
FACILITIES MANAGEMENT F255	33,031,516	10,829,624	7,149,293	3,680,331	33.98%
INTEGRATED CRIM JUST INFO F255	1,650,361	725,240	662,277	62,963	8.68%
JUVENILE PROBATION F255	34,849,511	11,360,159	10,851,490	508,669	4.48%
NON DEPARTMENTAL F255	38,314,287	3,105,513	54,122	3,051,391	98.26%
PROTECTIVE SERVICES F255	48,942	16,313	16,316	(3)	(0.02)%
SHERIFF F255	210,696,971	72,283,917	69,784,427	2,499,490	3.46%
Total Expenditures	407,711,217	128,469,879	119,078,833	9,391,046	7.31%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of October 31, 2014

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	6,039,931	103,890	118,380	(14,490)
Supplies	0	0	7,814	(7,814)
Services	41,857,512	8,339,988	5,432,605	2,907,383
Intergovernmental Payments	226,232,514	75,352,508	74,693,268	659,240
Debt Service	15,000	5,000	0	5,000
Capital Outlay	3,424,000	1,000,000	421,094	578,906
Transfers Out	237,761,161	58,999,847	58,999,847	0
Total Non- Departmental Expenditures - 470	<u>515,330,118</u>	<u>143,801,233</u>	<u>139,673,008</u>	<u>4,128,225</u>

Expenditures - Excluding 470

Personnel Services	514,243,437	175,578,508	167,696,842	7,881,666
Supplies	26,530,322	11,333,970	6,783,850	4,550,120
Services	185,425,696	72,756,691	47,718,734	25,037,957
Intergovernmental Payments	244,682	85,760	130,556	(44,796)
Debt Service	-	-	-	-
Capital Outlay	12,898,544	3,934,683	2,425,208	1,509,475
Transfers Out	30,000	-	-	-
Total Expenditures - Excluding 470	<u>739,372,681</u>	<u>263,689,612</u>	<u>224,755,190</u>	<u>38,934,422</u>
Total Expenditures	<u><u>1,254,702,799</u></u>	<u><u>407,490,845</u></u>	<u><u>364,428,198</u></u>	<u><u>43,062,647</u></u>



General Fund

Non-Departmental Expenditures Summary

As of October 31, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,002,078	91,265	118,380	(27,115)
Supplies	0	0	7,814	(7,814)
Services	7,422,983	519,065	717,151	(198,086)
Intergovernmental Payments	226,232,514	75,352,508	74,693,268	659,240
Debt Service	15,000	5,000	0	5,000
Capital Outlay	3,000,000	1,000,000	393,657	606,343
Transfers Out	199,768,007	58,933,764	58,933,764	0
Total Operating Expenditures	442,440,582	135,901,602	134,864,034	1,037,568
Non-Recurring				
Personnel Services	37,853	12,625	0	12,625
Supplies	-	-	-	-
Services	34,434,529	7,820,923	4,715,454	3,105,469
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	27,437	(27,437)
Transfers Out	37,993,154	66,083	66,083	0
Total Non-Recurring Expenditures	72,889,536	7,899,631	4,808,974	3,090,657
Total Expenditures	515,330,118	143,801,233	139,673,008	4,128,225



General Fund

Expenditures by Agency

As of October 31, 2014

Expenditures

Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,744,426	7,855,975	7,430,346	425,629	5.42 %
ASSISTANT COUNTY MGR 940 F100	627,424	225,355	209,799	15,556	6.90 %
ASSISTANT COUNTY MGR 950 F100	429,131	146,636	135,201	11,435	7.80 %
BOARD OF SUPERVISORS D1 F100	367,304	130,040	101,289	28,751	22.11 %
BOARD OF SUPERVISORS D2 F100	367,304	126,201	102,055	24,146	19.13 %
BOARD OF SUPERVISORS D3 F100	367,304	129,816	115,868	13,948	10.74 %
BOARD OF SUPERVISORS D4 F100	367,304	130,017	122,286	7,731	5.95 %
BOARD OF SUPERVISORS D5 F100	367,304	146,087	116,684	29,403	20.13 %
CALL CENTER F100	1,689,179	642,284	583,572	58,712	9.14 %
CLERK OF THE BOARD F100	1,219,399	406,778	378,389	28,389	6.98 %
COUNTY MANAGER F100	2,556,760	726,150	720,317	5,833	0.80 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	496,378	465,921	30,457	6.14 %
ELECTIONS F100	8,960,779	4,384,132	3,652,022	732,110	16.70 %
ENTERPRISE TECHNOLOGY F100	21,773,653	14,960,011	8,633,901	6,326,110	42.29 %
FACILITIES MANAGEMENT F100	41,883,873	14,040,229	10,167,350	3,872,879	27.58 %
FINANCE F100	2,823,366	971,105	808,845	162,260	16.71 %
HUMAN RESOURCES F100	3,921,059	1,343,252	1,206,257	136,995	10.20 %
INTERNAL AUDIT F100	1,835,098	627,606	620,568	7,038	1.12 %
MANAGEMENT AND BUDGET F100	2,412,614	753,460	725,656	27,804	3.69 %
PROCUREMENT SERVICES F100	2,460,570	805,500	796,895	8,605	1.07 %
PROTECTIVE SERVICES F100	3,922,906	1,327,121	1,294,568	32,553	2.45 %
RECORDER F100	2,157,436	728,820	631,157	97,663	13.40 %
RESEARCH AND REPORTING F100	338,819	128,258	51,907	76,351	59.53 %
TREASURER F100	5,000,976	1,762,754	1,773,593	(10,839)	(0.61) %
Subtotal	131,048,357	52,993,965	40,844,444	12,149,521	22.93 %
Public Safety					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	32,410,682	10,666,183	10,116,904	549,279	5.15 %
CONSTABLES F100	2,952,966	1,000,635	979,570	21,065	2.11 %
CORRECTIONAL HEALTH F100	3,218,665	1,083,253	1,082,403	850	0.08 %
COUNTY ATTORNEY F100	84,354,683	29,197,334	26,965,304	2,232,030	7.64 %
EMERGENCY MANAGEMENT F100	248,836	73,160	71,664	1,496	2.04 %
JUDICIAL BRANCH *	149,429,741	51,839,759	49,308,284	2,531,475	4.88 %
JUSTICE COURTS F100	17,467,447	5,944,971	5,761,165	183,806	3.09 %
MEDICAL EXAMINER F100	8,387,999	2,857,294	2,772,362	84,932	2.97 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	117,846,648	36,600,684	33,606,275	2,994,409	8.18 %
PUBLIC FIDUCIARY F100	3,150,990	1,066,228	1,032,542	33,686	3.16 %
SHERIFF F100	104,080,940	34,333,467	32,911,623	1,421,844	4.14 %
Subtotal	524,417,829	174,662,968	164,608,096	10,054,872	5.76 %
Health, Welfare and Sanitation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100	807,862	269,286	266,221	3,065	1.14 %
ANIMAL CARE AND CONTROL F100	258,954	64,739	-	64,739	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	105,246	91,698	13,548	12.87 %
ENVIRONMENTAL SERVICES F100	4,229,676	1,873,036	1,774,651	98,385	5.25 %
HUMAN SERVICES F100	2,260,912	752,800	277,271	475,529	63.17 %
PUBLIC HEALTH F100	11,835,931	4,256,264	3,820,939	435,325	10.23 %
WASTE RESOURCES RECYCLING F100	2,990,429	1,038,741	896,760	141,981	13.67 %
Subtotal	22,650,435	8,360,112	7,127,539	1,232,573	14.74 %
Culture and Recreation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100	564,802	161,270	128,216	33,054	20.50 %
Subtotal	564,802	161,270	128,216	33,054	20.50 %
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,616,334	895,639	750,852	144,787	16.17 %
Subtotal	2,616,334	895,639	750,852	144,787	16.17 %
Other Gov Fund					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	442,440,582	135,901,602	134,864,034	1,037,568	0.76 %
Subtotal	442,440,582	135,901,602	134,864,034	1,037,568	0.76 %
Total Operating Expenditures	1,123,738,339	372,975,556	348,323,182	24,652,374	6.61 %

Note: Totals may not foot due to rounding.

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

** Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

Continued on next page



General Fund

Expenditures by Agency

As of October 31, 2014

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
ESR1 - ESRI DESKTOP REVIEW PROJECT	635,000	431,437	336,600	94,837	21.98 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	534,097	178,032	4,500	173,532	97.47 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	118,287	0	118,287	100.00 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	6,183,213	5,336,714	846,499	13.69 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	2,353,067	2,448,025	50.99 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	0	1,301,182	100.00 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	5,824,200	2,912,100	316,094	2,596,006	89.15 %
EDNK - ENTPRISE DATA NETWORKING	450,000	-	-	-	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	1,642,557	299,562	1,342,995	81.76 %
DCT1 - SOUTH COURT TOWER	117,000	39,000	24,259	14,741	37.80 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	30,608	19,113	11,495	37.56 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	685,692	135,448	550,244	80.25 %
WCB1 - WEST COURT BLDG	375,000	125,000	0	125,000	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	128,336	0	128,336	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	23,336	0	23,336	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	5,594	0	5,594	100.00 %
Subtotal	<u>33,864,115</u>	<u>18,605,466</u>	<u>8,825,357</u>	<u>9,780,109</u>	<u>52.57 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	413,099	147,014	0	147,014	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	0	5,801	(5,801)	-
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	4,500	1,200	0	1,200	100.00 %
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	170,636	358,364	67.74 %
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	231,891	904,200	79.59 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	626,019	679,621	52.05 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	9,000	0	9,000	100.00 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	329,708	1,510,292	82.08 %

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Continued on next page



General Fund

Expenditures by Agency

As of October 31, 2014

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	400,000	0	400,000	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	540,482	764,569	(224,087)	(41.46) %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	0	850,000	100.00 %
CAD1 - CAD RMS	146,847	74,978	182	74,796	99.76 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	0	0	0	-
NRNP - NON-RECURRING/NON-PROJECT	6,238,668	567,608	173,280	394,328	69.47 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	0	0	0	-
Subtotal	<u>22,588,264</u>	<u>7,648,991</u>	<u>2,302,085</u>	<u>5,346,906</u>	<u>69.90 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	140,290	0	140,290	100.00 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	97,739	84,313	77,441	6,872	8.15 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	50,914	44,325	6,589	12.94 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	25,002	519	24,483	97.93 %
Subtotal	<u>828,589</u>	<u>300,519</u>	<u>122,284</u>	<u>178,235</u>	<u>59.31 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	21,600	22,048	(448)	(2.07) %
PKPG - PARKS PLAYGROUNDS UPGRADES	275,000	12,227	12,227	0	0.00 %
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
Subtotal	<u>715,000</u>	<u>33,827</u>	<u>33,745</u>	<u>82</u>	<u>0.24 %</u>
Education					
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	26,855	12,572	14,283	53.19 %
Subtotal	<u>78,956</u>	<u>26,855</u>	<u>12,572</u>	<u>14,283</u>	<u>53.19 %</u>
Other Gov Fund					
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	72,889,536	7,899,631	4,808,974	3,090,657	39.12 %
Subtotal	<u>72,889,536</u>	<u>7,899,631</u>	<u>4,808,974</u>	<u>3,090,657</u>	<u>39.12 %</u>

Note: Totals may not foot due to rounding.

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

** Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.



General Fund
Expenditures by Agency
As of October 31, 2014

Expenditures

Non-Recurring

<i>Total Non-Recurring Expenditures</i>	<u>130,964,460</u>	<u>34,515,289</u>	<u>16,105,016</u>	<u>18,410,273</u>	<u>53.34 %</u>
Total Expenditures	<u><u>1,254,702,799</u></u>	<u><u>407,490,845</u></u>	<u><u>364,428,198</u></u>	<u><u>43,062,647</u></u>	<u><u>10.57 %</u></u>

Note: Totals may not foot due to rounding.

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

** Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.



Detention Fund

Expenditures by Agency

As of October 31, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	9,320,628	8,902,353	418,275	4.49%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	157,548	141,965	15,583	9.89%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,915,655	19,968,620	20,874,520	(905,900)	(4.54)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	319,225	275,851	43,374	13.59%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	25,000	4,006	20,994	83.98%
CCR0 - CODE COMPLIANC RESERVE	125,000	41,664	-	41,664	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	66,664	14,506	52,158	78.24%
DRJ0 - DURANGO JAIL	813,280	271,092	-	271,092	100.00%
DRV0 - DURANGO JUVE	25,000	8,332	-	8,332	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	19,754	-	19,754	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	41,664	-	41,664	100.00%
ESJ0 - ESTRELLA JAIL	698,428	232,808	3,325	229,483	98.57%
FAJ0 - FOURTH AVE JAIL	376,565	125,520	-	125,520	100.00%
LBJ0 - LBJ COMPLEX	1,253,860	417,952	148,693	269,259	64.42%
MDS0 - MADISON STREET STUDY	100,000	25,000	-	25,000	100.00%
OPER - OPERATING	19,205,596	6,280,500	5,546,881	733,619	11.68%
PFE0 - PROGRAM FEES	213,530	71,176	-	71,176	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	272,896	120,709	152,187	55.77%
SCT0 - BLDG SECURITY PROGRAM	125,000	41,664	-	41,664	100.00%
SEV0 - SOUTHEAST JUVE	748,500	249,500	794	248,706	99.68%
SFY0 - LIFE SAFETY PROGRAM	125,000	41,664	-	41,664	100.00%
TWJ0 - TOWERS JAIL	974,398	324,796	16,777	308,019	94.83%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	725,240	662,277	62,963	8.68%
JUVENILE PROBATION F255					
OPER - OPERATING	33,623,569	11,360,159	10,775,099	585,060	5.15%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,794,241	-	43,831	(43,831)	-
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	16,313	16,316	(3)	(0.02)%
SHERIFF F255					
OPER - OPERATING	208,305,059	71,666,600	69,575,468	2,091,132	2.92%
Subtotal	360,370,937	122,091,979	117,123,371	4,968,608	4.07%
Total Operating Expenditures	360,370,937	122,091,979	117,123,371	4,968,608	4.07%

Note: Totals may not foot due to rounding.

** Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.



Detention Fund

Expenditures by Agency

As of October 31, 2014

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	200,000	-	-	-	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	0	(0)	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	383,092	366,221	16,871	4.40%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	945,262	482,749	462,513	48.93%
LBJC - LBJ COMPLEX	3,940,646	1,313,548	810,853	502,695	38.27%
NRNP - NON-RECURRING/NON-PROJECT	39,511	13,168	-	13,168	100.00%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
JUVENILE PROBATION F255					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	-	76,391	(76,391)	-
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	35,520,046	3,105,513	10,291	3,095,222	99.67%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	-	-	-	-
KIT1 - KITCHEN INSTALLATION	340,000	340,000	181,851	158,149	46.51%
NRNP - NON-RECURRING/NON-PROJECT	356,912	137,317	27,108	110,209	80.26%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	-	140,000	100.00%
WSH1 - WASHING MACHINES	350,000	-	-	-	-
Subtotal	47,340,280	6,377,900	1,955,463	4,422,437	69.34%
Total Non-Recurring Expenditures	47,340,280	6,377,900	1,955,463	4,422,437	69.34%
Total Expenditures	407,711,217	128,469,879	119,078,833	9,391,046	7.31%

Note: Totals may not foot due to rounding.

** Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 14-15**

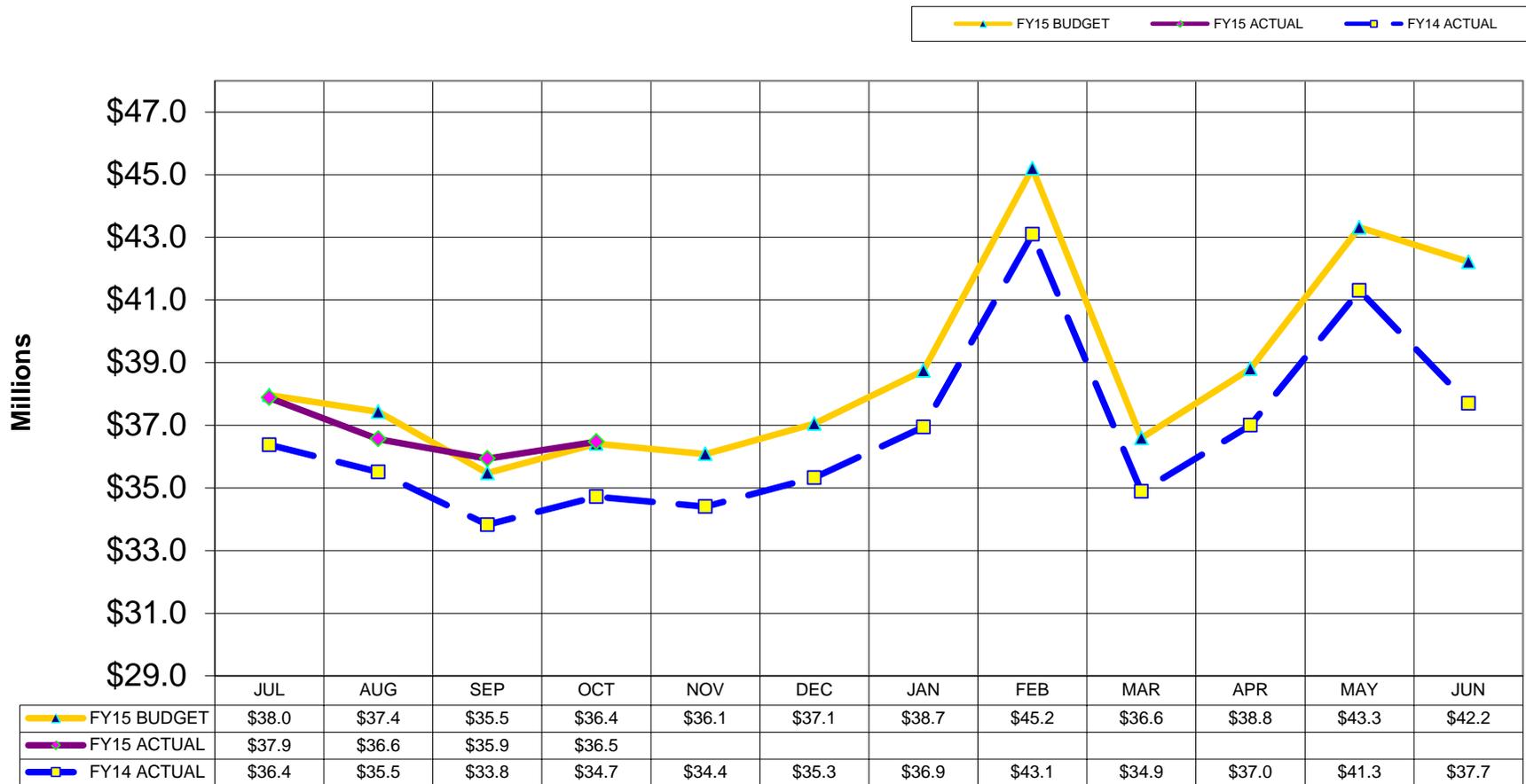
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	4.1%	\$ 37,878,511	\$ 1,503,886	4.1%	\$ 37,964,525	\$ 37,878,511	\$ (86,014)	-0.2%
AUG	35,512,049	71,886,675		36,562,301	3.0%	74,440,813	\$ 2,554,138	3.6%	75,395,127	74,440,813	\$ (954,314)	-1.3%
SEP	33,828,580	105,715,255		35,937,663	6.2%	110,378,476	\$ 4,663,221	4.4%	110,874,720	110,378,476	\$ (496,244)	-0.4%
OCT	34,719,704	140,434,959		36,475,372	5.1%	146,853,847	\$ 6,418,888	4.6%	147,288,929	146,853,847	\$ (435,082)	-0.3%
NOV	34,405,748	174,840,707		-	0.0%	-	\$ -	0.0%	183,373,859	-	\$ -	0.0%
DEC	35,329,158	210,169,865		-	0.0%	-	\$ -	0.0%	220,427,266	-	\$ -	0.0%
JAN	36,942,211	247,112,076		-	0.0%	-	\$ -	0.0%	259,172,452	-	\$ -	0.0%
FEB	43,095,344	290,207,420		-	0.0%	-	\$ -	0.0%	304,371,077	-	\$ -	0.0%
MAR	34,887,509	325,094,928		-	0.0%	-	\$ -	0.0%	340,961,280	-	\$ -	0.0%
APR	37,001,308	362,096,236		-	0.0%	-	\$ -	0.0%	379,768,447	-	\$ -	0.0%
MAY	41,299,538	403,395,774		-	0.0%	-	\$ -	0.0%	423,083,620	-	\$ -	0.0%
JUN	37,698,430	441,094,204		-	0.0%	-	\$ -	0.0%	465,300,725	-	\$ -	0.0%

\$ 441,094,204

\$ 146,853,847

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS
FY 14-15**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

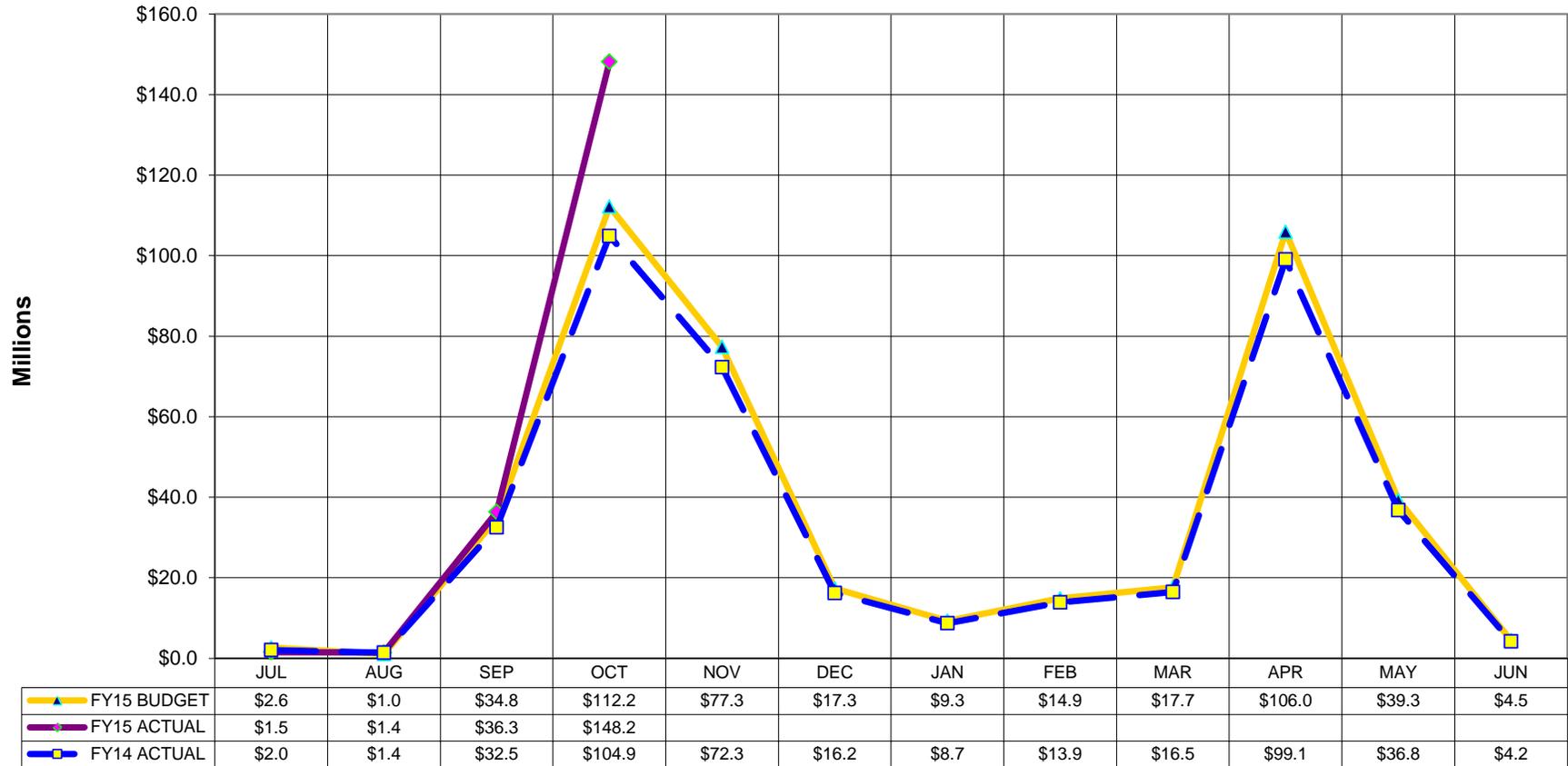
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-25.0%	\$ 1,523,495	\$ (508,526)	-25.0%	\$ 2,648,655	\$ 1,523,495	\$ (1,125,160)	-42.5%	2,648,655
AUG	1,390,298	3,422,319		1,430,187	2.9%	2,953,682	\$ (468,637)	-13.7%	3,660,553	2,953,682	\$ (706,871)	-19.3%	1,011,898
SEP	32,497,514	35,919,833		36,326,843	11.8%	39,280,525	\$ 3,360,692	9.4%	38,420,279	39,280,525	\$ 860,246	2.2%	34,759,726
OCT	104,921,169	140,841,003		148,167,954	41.2%	187,448,479	\$ 46,607,477	33.1%	150,645,204	187,448,479	\$ 36,803,275	24.4%	112,224,925
NOV	72,295,876	213,136,878		-	0.0%	-	\$ -	0.0%	227,973,729	-	\$ -	0.0%	77,328,525
DEC	16,213,362	229,350,240		-	0.0%	-	\$ -	0.0%	245,315,733	-	\$ -	0.0%	17,342,004
JAN	8,700,175	238,050,415		-	0.0%	-	\$ -	0.0%	254,621,543	-	\$ -	0.0%	9,305,810
FEB	13,922,281	251,972,696		-	0.0%	-	\$ -	0.0%	269,512,980	-	\$ -	0.0%	14,891,437
MAR	16,509,251	268,481,947		-	0.0%	-	\$ -	0.0%	287,171,471	-	\$ -	0.0%	17,658,491
APR	99,065,040	367,546,987		-	0.0%	-	\$ -	0.0%	393,132,611	-	\$ -	0.0%	105,961,140
MAY	36,763,967	404,310,954		-	0.0%	-	\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175
JUN	4,194,826	408,505,781		-	0.0%	-	\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836
													436,942,622
	<u>\$ 408,505,781</u>			<u>\$ 187,448,479</u>									

YTD (Year To Date)

Note: Month and YTD amounts are true property tax collections for the General Fund obtained from the Treasurer's Information System. Included in that figure are also property taxes collected in the General Obligation - Debt Service Fund (312) that are transferred to the General Fund.

Monthly Property Tax Revenues Budget Vs. Actual

—▲ FY15 BUDGET
 —◆ FY15 ACTUAL
 —■ FY14 ACTUAL



Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 14-15**

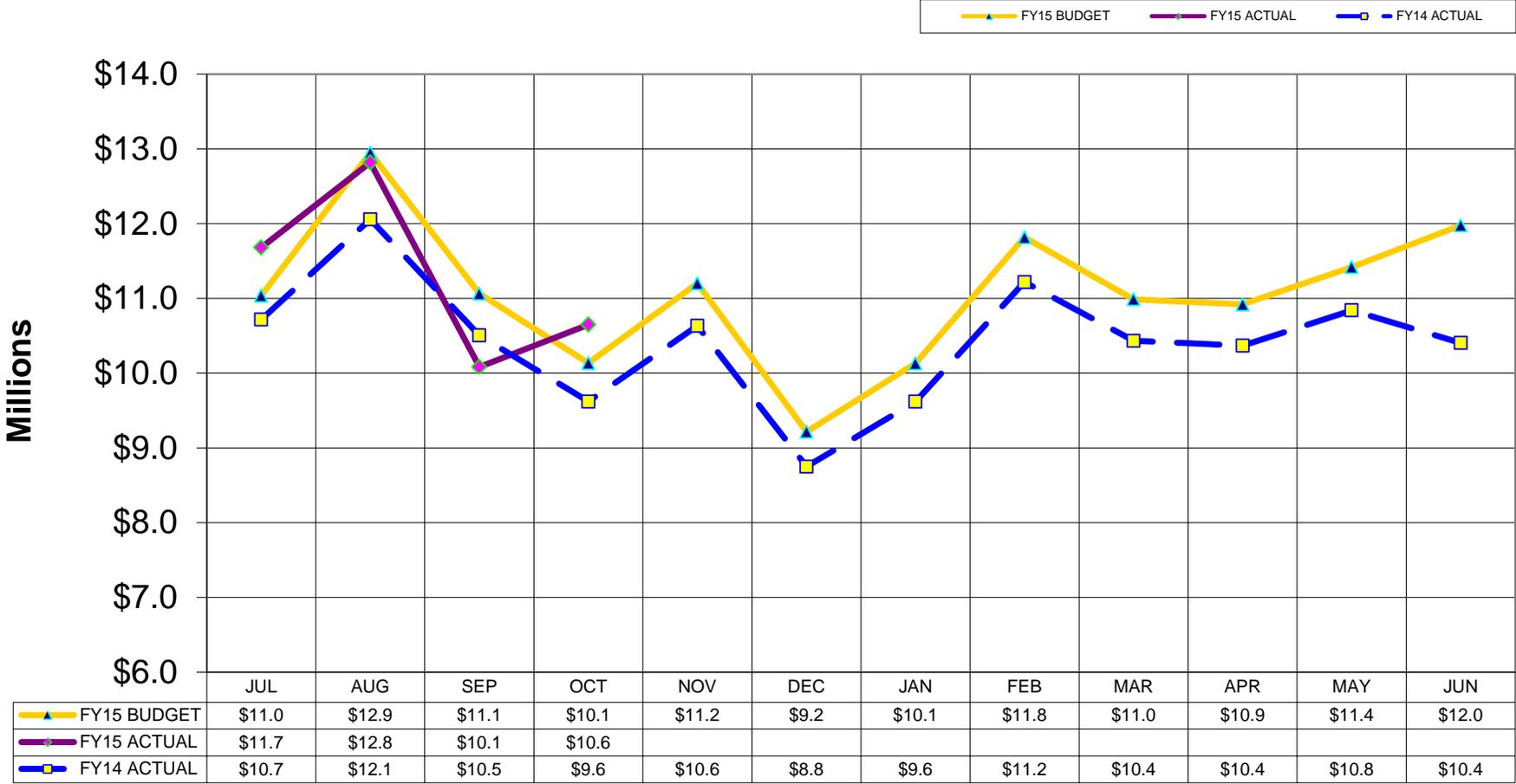
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	9.0%	\$ 11,682,659	\$ 965,705	9.0%	\$ 11,038,463	\$ 11,682,659	\$ 644,196	5.8%
AUG	12,057,193	22,774,147		12,819,092	6.3%	24,501,751	\$ 1,727,604	7.6%	23,987,615	\$ 24,501,751	\$ 514,136	2.1%
SEP	10,505,068	33,279,215		10,083,994	-4.0%	34,585,745	\$ 1,306,530	3.9%	35,052,421	34,585,745	\$ (466,676)	-1.3%
OCT	9,621,251	42,900,466		10,649,255	10.7%	45,235,001	\$ 2,334,535	5.4%	45,186,317	45,235,001	\$ 48,684	0.1%
NOV	10,634,307	53,534,772		-	0.0%	-	\$ -	0.0%	56,387,248	-	\$ -	0.0%
DEC	8,750,495	62,285,267		-	0.0%	-	\$ -	0.0%	65,603,993	-	\$ -	0.0%
JAN	9,617,965	71,903,233		-	0.0%	-	\$ -	0.0%	75,734,429	-	\$ -	0.0%
FEB	11,219,685	83,122,917		-	0.0%	-	\$ -	0.0%	87,551,929	-	\$ -	0.0%
MAR	10,433,770	93,556,687		-	0.0%	-	\$ -	0.0%	98,541,638	-	\$ -	0.0%
APR	10,368,623	103,925,310		-	0.0%	-	\$ -	0.0%	109,462,729	-	\$ -	0.0%
MAY	10,841,080	114,766,390		-	0.0%	-	\$ -	0.0%	120,881,451	-	\$ -	0.0%
JUN	10,405,078	125,171,468		-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 45,235,001

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,997,146	\$ 10,997,146	\$ 11,273,829	2.5%	\$ 11,273,829	\$ 276,683	2.5%	\$ 11,601,989	\$ 11,273,829	\$ (328,160)	-2.8%
AUG	10,722,124	21,719,270	11,070,538	3.2%	22,344,366	\$ 625,097	2.9%	23,093,951	22,344,366	\$ (749,585)	-3.2%
SEP	10,443,215	32,162,484	11,046,476	5.8%	33,390,843	\$ 1,228,358	3.8%	34,198,149	33,390,843	\$ (807,306)	-2.4%
OCT	10,604,390	42,766,874	11,080,823	4.5%	44,471,666	\$ 1,704,792	4.0%	45,473,724	44,471,666	\$ (1,002,058)	-2.2%
NOV	10,522,928	53,289,801	-	0.0%	-	\$ -	0.0%	56,662,680	-	\$ -	0.0%
DEC	10,684,192	63,973,994	-	0.0%	-	\$ -	0.0%	68,023,108	-	\$ -	0.0%
JAN	10,952,611	74,926,605	-	0.0%	-	\$ -	0.0%	79,668,944	-	\$ -	0.0%
FEB	12,792,703	87,719,308	-	0.0%	-	\$ -	0.0%	93,271,337	-	\$ -	0.0%
MAR	10,376,087	98,095,395	-	0.0%	-	\$ -	0.0%	104,304,159	-	\$ -	0.0%
APR	10,925,565	109,020,960	-	0.0%	-	\$ -	0.0%	115,921,237	-	\$ -	0.0%
MAY	12,089,031	121,109,991	-	0.0%	-	\$ -	0.0%	128,775,420	-	\$ -	0.0%
JUN	11,149,983	132,259,974	-	0.0%	-	\$ -	0.0%	141,295,781	-	\$ -	0.0%
<u>\$132,259,974</u>		<u>\$ 44,471,666</u>									

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



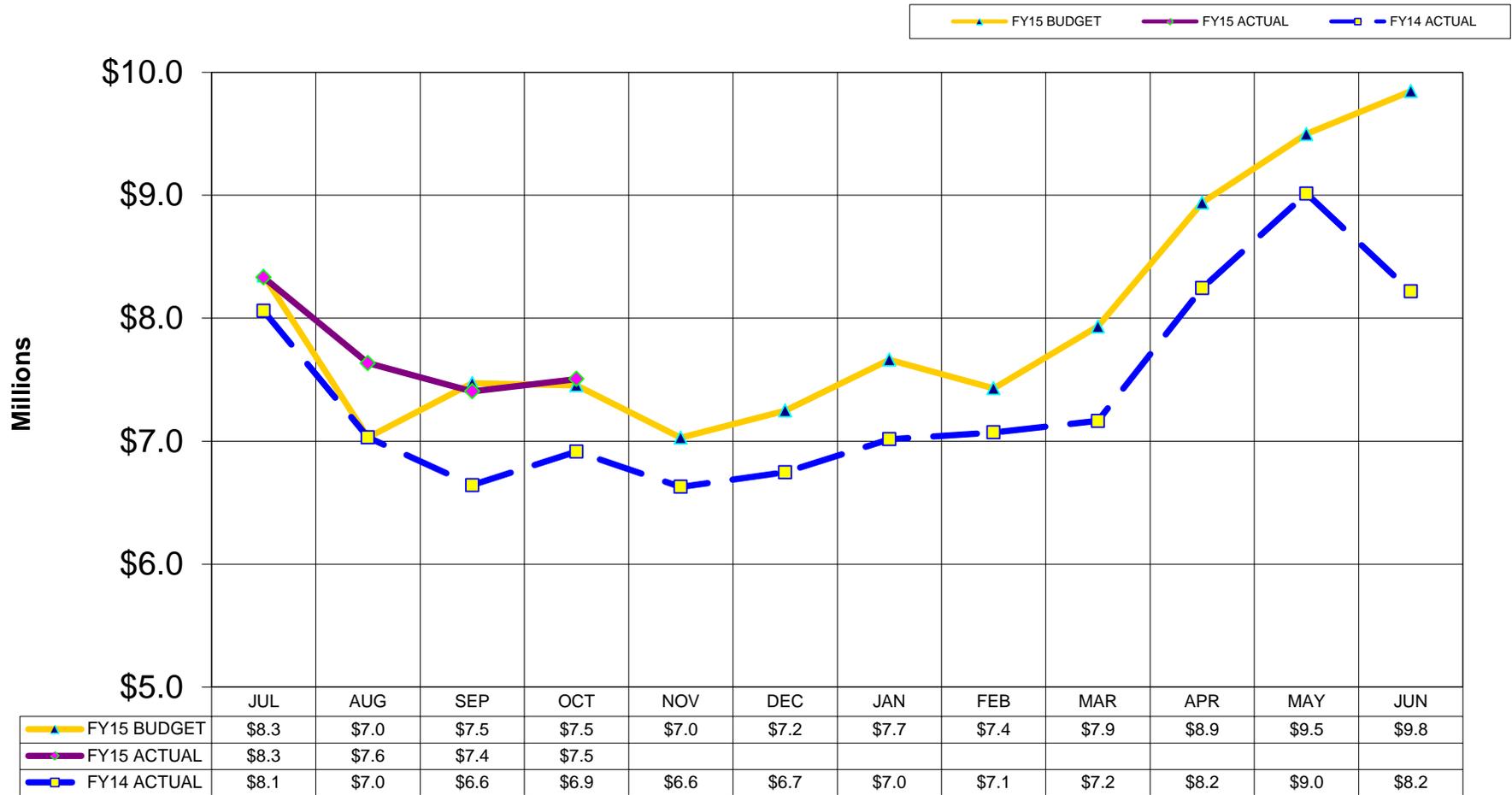
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 14-15

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 8,060,455	\$ 8,060,455		\$ 8,331,864	3.4%	\$ 8,331,864	\$ 271,409	3.4%	\$ 8,347,391	\$ 8,331,864	\$ (15,527)	-0.2%
AUG	7,031,195	15,091,650		7,634,737	8.6%	15,966,601	\$ 874,951	5.8%	15,377,675	15,966,601	\$ 588,926	3.8%
SEP	6,642,221	21,733,871		7,404,659	11.5%	23,371,260	\$ 1,637,390	7.5%	22,849,829	23,371,260	\$ 521,431	2.3%
OCT	6,914,752	28,648,623		7,505,583	8.5%	30,876,843	\$ 2,228,220	7.8%	30,304,136	30,876,843	\$ 572,707	1.9%
NOV	6,628,440	35,277,064		-	0.0%		\$ -	0.0%	37,332,839	-	\$ -	0.0%
DEC	6,746,781	42,023,844		-	0.0%		\$ -	0.0%	44,581,447	-	\$ -	0.0%
JAN	7,015,656	49,039,500		-	0.0%		\$ -	0.0%	52,244,080	-	\$ -	0.0%
FEB	7,071,590	56,111,090		-	0.0%		\$ -	0.0%	59,673,941	-	\$ -	0.0%
MAR	7,164,831	63,275,922		-	0.0%		\$ -	0.0%	67,607,008	-	\$ -	0.0%
APR	8,246,542	71,522,463		-	0.0%		\$ -	0.0%	76,547,321	-	\$ -	0.0%
MAY	9,014,511	80,536,975		-	0.0%		\$ -	0.0%	86,045,710	-	\$ -	0.0%
JUN	8,218,076	88,755,050		-	0.0%		\$ -	0.0%	95,893,292	-	\$ -	0.0%
	<u>\$ 88,755,050</u>			<u>\$ 30,876,843</u>								

YTD (Year To Date)

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



Amounts are presented in the month when the cash payment is received (cash basis).